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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, June 08, 2021

S.O.543 .- In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification number F.12(76) FD/Tax/2017-102 dated 20.12.2019, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the said notification,-

1. for the existing expression "the tax payable on the sale of High Speed Diesel, hereinafter referred to as HSD, by a registered dealer to manufacturers and works contractors registered under the Rajasthan Goods and Services Tax Act, 2017", the expression "the tax payable on the sale of High Speed Diesel, hereinafter referred to as HSD, by a registered dealer to manufacturers, works contractors and those engaged in mining, who are registered under the Rajasthan Goods and Services Tax Act, 2017" shall be substituted.
2. inclause (ii), for the existing expression "for use by general public", the expression "for use by general public within the State; or" shall be substituted.
3. after clause (ii), so amended, the following new clause (iii) shall be inserted namely:-

   "(iii) mining within the State, and the transportation of material so mined to factory premises within the State in case of captive mining by manufacturers,"

4. in condition 6,-

   (i) in clause (v), the existing expression "and" shall be deleted;
   (ii) after clause (vi), the following new clauses (vii) and (viii) shall be inserted, namely:-
      "(vii) detail of estimated consumption of HSD for the financial year pertaining to which approval has been sought, alongwith details of

equipments/machinery/ vehicles, processes and activities for which the use of HSD is intended.; and

(viii)documentary evidence with respect to ownership/lease/allotment etc. of mine;"

(iii) for the existing expression "in sub-clause(ii), (iii), (v) and (vi) of this clause", the expression "in sub-clause (ii), (iii), (v), (vi), (vii) and (viii) of this clause" shall be substituted.

[No. F.12(76)FD/Tax/2017-Pt.-I-25]
By order of the Governor,
Tina Dabi,
Joint Secretary to the Government.

Government Central Press, Jaipur.